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CENTRAL FAX CENTER****Amendments to the Claims****MAR 03 2008**

1. (Currently amended) A convertible barrow comprising a body having a substantially flat platform arranged to rest flat on the ground, the platform having a toe end and a heel end and arranged to receive a load at the toe end from substantially ground level, opposed side walls, and a rear wall extending upwardly from the heel end of the flat platform, a handle attached to the body and extending upwardly and rearwardly from the body and arranged such that a user may tilt the body on either the toe end or the heel end of the platform, a wheel carriage having at least two spaced wheels rotatably mounted on a cross member, a pair of wheel pivot arms each pivotably connected to the cross member at one end thereof and pivotably connected to the opposed side walls at first pivot points at the other end thereof and spaced apart by a width greater than the width of the platform, and a gate for retaining the load when the platform is tilted, said convertible barrow being **characterized in that:** said rear wall is inclined rearwardly from the heel end of the platform to define a rear support section and in that the barrow carriage is pivotable about said first pivot points from a first position where the wheels and barrow platform are both resting on the ground and said cross member ~~[is closely adjacent]~~ contacts said rear support section ~~[and disposed]~~ so as to support the barrow on said inclined rear wall when the handle is depressed so as to elevate the platform above the ground, through a second position in which said cross member closely passes the heel end of the platform to a third position in which said cross member ~~[supports]~~ contacts the middle of said platform when the platform is level above the ground, said first pivot points on the body being located substantially equidistant from the carriage cross member in each of the first, second and third positions.

2. (Original) The convertible barrow according to claim 1, said rear wall being inclined so as to form an included angle with said platform about said heel end on the order of 120°.

3. (Original) The convertible barrow according to claim 1, wherein said first pivot points are located along a vertical line drawn from a point on the platform that is one quarter of the distance from the heel end to the toe end of the platform.

4. (Original) The convertible barrow according to claim 1, said gate comprising a closure member arranged to extend between the opposed side walls at the toe end of the platform and a pair of pivot arms each being connected to the closure member at one end thereof and pivotably disposed at second pivot points in the opposed side walls at their other ends, said gate being pivotable about said second pivot points from an open position above the rear wall to a closed position on the toe end of the platform.

5. (Original) The combination according to claim 4, wherein said opposed sidewalls define bosses with holes coaxial with the second pivot points and wherein said closure member pivot arms terminate in pins disposed in said holes.

6. (Original) The combination according to claim 5, wherein said closure member pivot arms are flexible in a lateral direction to permit said pins to be withdrawn from said holes so as to allow the closure member to be detached from the barrow.

7. (Original) The combination according to claim 4, including a latching mechanism to hold said gate temporarily in an open position.

8. (Currently amended) A convertible barrow comprising a body having a substantially flat platform arranged to rest flat on the ground, the platform having a toe end and a heel end and arranged to receive a load at the toe end from substantially ground level, opposed side walls, and a rear wall extending upwardly from the heel end of the flat platform, a handle attached to the body and extending upwardly and rearwardly from the body and arranged such that a user may tilt the body on either the toe end or the heel end of the platform, a wheel carriage having at least two spaced wheels rotatably mounted on a cross member, a pair of wheel pivot arms each pivotably connected to the cross member at one end thereof and pivotably connected to the opposed side walls at first pivot points at the other end thereof and spaced apart by a width greater than the width of the platform, and a gate for retaining the load when the platform is tilted, said convertible barrow being characterized in that:

said rear wall is inclined rearwardly from the heel end of the platform to define a rear support section and in that the barrow carriage is pivotable about said first pivot points from a first position where the wheels and barrow platform are both resting on the ground and said cross member is closely adjacent said rear support section ~~[and disposed]~~ so as to support the barrow on said inclined rear wall when the handle is depressed so as to elevate the platform above the ground, through a second position in which said cross member closely passes the heel end of the platform to a third position in which said cross member supports the middle of said platform when the platform is level above the ground, said first pivot points on the body being located substantially equidistant from the carriage cross member in each of the first, second and third positions, said gate comprising a closure member arranged to extend between the opposed side walls at the